

Effective 5/13/2014

Superseded 5/10/2016

63A-3-501 Definitions.

As used in this part:

- (1)
 - (a) "Accounts receivable" or "receivables" means any amount due to a state agency from an entity for which payment has not been received by the state agency that is servicing the debt.
 - (b) "Accounts receivable" includes unpaid fees, licenses, taxes, loans, overpayments, fines, forfeitures, surcharges, costs, contracts, interest, penalties, restitution to victims, third-party claims, sale of goods, sale of services, claims, and damages.
- (2) "Administrative offset" means:
 - (a) a reduction of an individual's tax refund or other payments due to the individual to reduce or eliminate accounts receivable that the individual owes to a state agency; and
 - (b) a reduction of an entity's tax refund or other payments due to the entity to reduce or eliminate accounts receivable that the entity owes to a state agency.
- (3) "Entity" means an individual, a corporation, partnership, or other organization that pays taxes to or does business with the state.
- (4) "Office" means the Office of State Debt Collection established by this part.
- (5) "Past due" means any accounts receivable that the state has not received by the payment due date.
- (6) "Restitution to victims" means restitution ordered by a court to be paid to a victim of an offense in a criminal or juvenile proceeding.
- (7)
 - (a) "State agency" includes:
 - (i) any department, division, commission, council, board, bureau, committee, office, or other administrative subunit of Utah state government;
 - (ii) the legislative branch of state government; and
 - (iii) the judicial branches of state government, including justice courts.
 - (b) "State agency" does not include:
 - (i) any institution of higher education;
 - (ii) except in Subsection 63A-3-502(7)(g), the State Tax Commission; or
 - (iii) the administrator of the Uninsured Employers' Fund appointed by the Labor Commissioner under Section 34A-2-704, solely for the purposes of collecting money required to be deposited into the Uninsured Employers' Fund under:
 - (A) Section 34A-1-405;
 - (B) Title 34A, Chapter 2, Workers' Compensation Act; or
 - (C) Title 34A, Chapter 3, Utah Occupational Disease Act.
- (8) "Writing-off" means the removal of an accounts receivable from an agency's accounts receivable records but does not necessarily eliminate further collection efforts.